

成功大學各單位執行111年度高教深耕計畫經費支用補充規定

Supplementary Provisions for the Implementation of the 2022 Higher Education Sprout Project funds by all National Cheng Kung University divisions

- 一、各單位應依高教深耕計畫推動辦公室(以下簡稱深耕辦公室)核定之計畫內容，將經費分配至各系所或以計畫方式執行。
 - I. Each unit shall proceed, in accordance with the contents approved by Headquarters of University Advancement (hereinafter referred to as the Headquarters), by either allocating funds to each department or by proceeding pursuant to the plan.
- 二、除另有規定外，各項經費應依教育部訂定之「高教深耕計畫經費使用原則」、本校「高教深耕計畫經費支用補充規定」、「高教深耕計畫經費編列原則」及所定期程辦理。
 - II. Unless otherwise regulated, all funds must be handled in accordance with the Principles for the Use of the Funds for the Higher Education Sprout Project (the Project) formulated by the Ministry of Education as well as the Supplementary Provisions for the Use of Funds for the Higher Education Sprout Project and the Budgetary Principles for the Higher Education Sprout Project and the prescribed schedule formulated by NCKU.
- 三、各系所或計畫應依中心、學院分配之經費妥善規劃，經費內容應符合教學、研究、國際、產學、校務整體發展等五大面向，並區分延攬人才費、人事費、新聘專任教師、國外旅費、業務費、限制性項目、建築修繕、資本門等科目。各科目支用範圍如下：
 - III. Each department or program shall properly plan according to the funds allocated by the center or the college, and the contents of expenditure must include the five main aspects of teaching, research, international exchange, industrial cooperation, and overall development of NCKU affairs, and must be classified into subjects such as recruitment expenses, personnel expenses, new full-time teachers, foreign travel expenses, operating expenses, construction and repair, capital, and others. The applicable scope for each subject is as follows:
 - (一)延攬人才費：以延攬優秀人才申請書進用專任人力之人事費。(含核定之薪資、勞健保、勞退、年終獎金、補充保費)

Recruitment expenses: The personnel expenses of full-time staff employed according to the "Application for Recruitment of Outstanding Talents", including salary, labor health insurance, pension fund, year-end bonus, and supplementary premium.

(二) 人事費：非以延攬優秀人才申請書進用專任人力之人事費。(含薪資、勞健保、勞退、年終獎金及補充保費)

Personnel expenses: The personnel expenses of the full-time staff not employed according to the "Application for Recruitment of Outstanding Talents", including salary, labor health insurance, pension fund, year-end bonus, and supplementary premium.

(三) 新聘專任教師：凡為106年8月起聘之教師，本計畫經費支用於該新聘專任教師薪資包含年終獎金及相關衍生費用，請於填寫經費細項分配表時，依聘用狀況區分第一年新聘及第二年以上續聘科目。

New full-time teachers: The Project funds will be used for the salary of teachers hired since August 2017, including year-end bonus and related expenses. Please indicate the subjects for new first-year hires and renewed contracts for the second year or more when filling out the detailed fund allocation table.

(四) 國外旅費：本校人員(教職員工生及延攬人才)國外參加會議、研討會、訪問等相關費用(交通費、生活費、辦公費等)。實際可支用經費依學校辦法法規辦理核銷。

Foreign travel expenses: Expenses (transportation, living, office expenses, etc.) for staff (faculty, staff, student and talents recruited) to attend conferences and seminars and conduct visits abroad. Actual expenditure can be reimbursed according to the school regulations.

(五) 業務費：其他非屬人事費及國外旅費之經常門經費。(含短期來訪之機票、交通費、國內旅費、兼任人力/臨時工薪資、耗材...等)

Operating expenses: Other current expenditure other than personnel costs and foreign travel, including flight tickets for short visit, transportation expenses, domestic travel expenses, part-time manpower/temporary worker salary, consumables, etc.

(六) 限制性項目：文具辦公用品、電腦相關耗材用品、活動場地布置、外賓來訪之餐敘費用、行動電源、單價一萬元以下之影音設備...等。

Restricted items: Stationery, office supplies, computer consumables, venue arrangements, meal expenses for foreign guests, power banks, audio/video equipment with a unit price of less than NT\$10,000, etc.

(七) 建築修繕：與教學直接相關校舍建築之修繕，動支前請專簽辦理，並依經費性質由業務費或資本門經費辦理經費流入。

Building repair: The renovation of school buildings directly related to teaching must be handled by special request before funds are used and must flow in as operating expenses or capital accounts according to the nature of the funds.

- (八) 資本門：得支應於修繕與教學直接相關環境之校舍建築，惟不得用於經常性維運性質之修繕經費、新建校舍工程建築、建築貸款利息補助及附屬機構，並以總經費之10%為限。

Capital account: May be used for the repair of buildings directly related to the teaching environment, but may not be used for regular maintenance and operation of the buildings, construction of new school buildings, construction loan payment, or affiliated organizations, and must be limited to 10% of the total funds.

- (九) 學校執行本計畫預算，於每年度終了未能執行完竣者，年度剩餘經費除未執行項目外，得納入下年度本計畫經費支應(國立學校年度剩餘款不得納入校務基金)，惟計畫執行五年後仍有經費結餘，則應依補助比率繳回。

If the school fails to complete the budget of the Project at the end of each year, the surplus funds of the year, except for the uncompleted items, may be included in the funds of the Project for the next year (the surplus funds of national schools may not be included in the NCKU endowment fund). However, if there is any surplus after five years of implementation of the project, it must be paid back at the subsidy rate.

- (十) 各項支出必須與計畫內容相合，日後倘經審計部審核剔除，由各單位主管或計畫主持人負責。

All expenditures must be executed in accordance with the Project. If they are rejected by the National Audit Office, R.O.C., in the future, the head of each unit or the principal investigator of the Project will be responsible.

四、為有效執行本計畫之出國計畫及辦理國際化活動，除已另有辦法規範者外，依下列規定行之：

IV. In order to effectively implement the Project and conduct international activities, unless otherwise prescribed, the following provisions must be followed:

- (一) 凡出國期間逾15天者，依「中央各機關(含事業機構)派赴國外進修、研究、實習人員補助項目及數額表」訂定之支給標準為補助上限。

For those who go abroad for more than 15 days, the upper limit of the subsidy must be set according to the Amount and Item Table for the Aids of Study, Research or Practice Oversea Delegated by Central Government Agency and Enterprise.

- (二) 邀請國外學者來訪之補助項目、額度、期間及其他規範如下：

The subsidy items, amount, duration and other regulations of visiting foreign scholars are as follows:

1. 往返機票費：除曾獲諾貝爾獎或國家院士得搭乘商務艙外，一律以補助經濟艙為限。

Round-trip airfares: Except those who are the Nobel Prize laureates or members of a national academy of sciences, who may fly business class, all flight subsidies are limited to economy class.

2. 日支酬金額度：博士後研究員來台以日支費新臺幣3,500元為限，機票及交通費依規定檢據覈實報支，其餘職等依「行政院各機關聘請國外顧問、專家及學者來臺工作期間支付費用最高標準表」辦理，惟邀請學生來訪得比照「科技部補助國外學者專家來臺從事科技合作研究活動支付費用最高標準表」。補助期間以7天以內為原則，必要時得送外審核定日支酬金標準。

Amount of daily remuneration: For postdoctoral researchers visiting Taiwan, the daily remuneration is limited to NT\$3,500 per day, while flight tickets and transportation expenses can be reimbursed according to the regulations. For personnel of other ranks, the Highest Standard Form of Payment for Foreign Consultants, Experts and Scholars Invited by Agencies of the Executive Yuan to work in Taiwan will apply. For students invited to Taiwan, the Highest Standard Form of Payment for Subsidizing Foreign Scholars and Experts to Work in Taiwan for Scientific and Technological Research Activities of the Ministry of Science and Technology can be referred to. The subsidy period will in principle be 7 days or less, and the standard of daily remuneration may be sent for external verification if necessary.

3. 來訪結束後皆須繳交結案報告始得核銷，內容應包含演講或學術交流之經過(需含照片)、檢討及建議。

The final report must be submitted after the visit to be reimbursed. The report must include the lecture or academic exchange (with photos), review, and suggestions.

4. 學者來訪如為系所課程之長期教學，經申請單位敘明適當理由，簽報機關首長或其授權人員核准者，得不受上述之限制。

If the purpose of the visit is for long-term education in a course of the department, the applicant may not be subject to the above restrictions upon description of the appropriate reasons and approval by the head of the competent authority or its authorized personnel.

- (三) 各單位擬使用高教深耕計畫經費，補助國際化活動者(包含教師出席國際會議、舉辦國際會議、受邀出國參訪及邀請國外學者來訪等)，應於活動2周前以簽呈方式辦理申請，如逾時提交，得降低補助額度或不予補助。

If each unit intends to use the funds of the Project to subsidize international exchange activities (including teachers attending international conferences, holding international conferences, being invited to visit abroad and inviting foreign scholars to visit, etc.), the request for approval must be submitted two weeks before the activity. In case of late submission, the amount of subsidy may be reduced or no subsidy may be granted.

- 五、各系所或計畫應審酌人事經費，妥善規劃人力聘用(含延攬人才、專案教學、研究及行政人員、專兼任助理)，聘用期間內所有應負擔費用(含薪資、勞健保、勞退金、年終獎金、補充保費、資遣費)均需納入考量計算，除經教育部同意者或因政策調薪、依法令規定調增相關費用致不敷使用者外，聘用後不得以人事費用不足，請求學校經費支應，不足數概由系所或主持人自籌，目前為維持本校研究能量學院編列延攬人才費，不得低於總經費15%。

- V. Each department or program must consider its personnel budget and properly plan for recruitment (including

talent recruitment, project education, research and administrative personnel, and full-time/part-time assistants). All expenses (including salary, labor health insurance, pension fund, year-end bonus, supplementary premium, and severance payment) incurred during the period of employment must be taken into account. Except for instances approved by the Ministry of Education, wage increase due to policy, or the increase of related expenses in accordance with laws and regulations resulting in insufficiencies in use, departments or projects may not request financial support from NCKU to cover insufficient personnel funds. The department or principal program investigator will be responsible for any shortfalls. In order to maintain NCKU's research capacity, each department shall allocate no less than 15% of the total budget for recruitment expenses.

六、各單位如使用高教深耕計畫經費，均應加會深耕辦公室。有關研究計畫、人力聘用案，應加會研發處學術發展組；與教學相關應加會教務處；教師與學生使用國外旅費(已核定與未核定)皆需於出國2周前以簽呈方式申請及其他與國際化相關應加會國際處；購置1,000萬以上儀器設備應加會核心設施中心；營建工程應於會辦深耕辦公室前加會總務處營繕組及資產保管組；招標案應於會辦深耕辦公室前加會總務處採購組。

VI. If a unit uses Project funds, the unit shall refer to the Headquarters for countersignature. The Innovative Research and Development Division of the Office of Research & Development must be referred to for countersignature for research projects or human resource hiring cases. The Office of Academic Affairs must be referred to for countersignature for matters related to teaching. Teachers or students traveling abroad (those approved or not yet approved), who shall submit the application 2 weeks before intended departure, and other international matters must be referred to the Office of International Affairs for countersignature. **Purchase of more than NT\$10 million of equipment must be referred to Core Facility Center(CFC)**. Construction work must be referred to the Construction and Maintenance Division and Property Management Division before informing the Headquarters. The tender must be referred to the Purchasing Division of the Office of General Affairs before informing the Headquarters.

七、經費流用原則：

VII. Principle of funds virement:

(一) 國外旅費：子計畫/子單位內國外旅費不可自其他科目流入，可流出至業務費。

Foreign travel expenses: Foreign travel expenses of the sub-project/sub-unit may not flow in from other subjects, but may flow out to operating expenses.

(二) 人事費：子計畫/子單位內人事費不可自其他科目流入；可流出至業務費。

Personnel expenses: Personnel expenses of the sub-project/sub-unit may not flow in from other subjects, but may flow out to operating expenses.

(三) 延攬人才費：子計畫/子單位延攬人才費不可自其他科目流入；可流出至業務費，但需同時符合第五項規定。

Recruitment expenses: Recruitment expenses of the sub-project/sub-unit may not flow in from other subjects. Recruitment expenses may flow out to operating expenses, but must comply with the regulations set forth in Paragraph V.

(四) 業務費：子計畫/子單位內業務費可自國外旅費、延攬人才費與人事費流入。

Operating expenses: The operating expenses of the sub-plan/sub-unit can be imported from foreign travel expenses, recruitment expenses and personnel expenses.

(五) 限制性項目：子計畫/子單位內限制性項目不可自其他科目流入；可流出至業務費。

Restricted items: Restricted items in sub-project/sub-unit are not allowed to flow in from other subjects, but may flow out to operating expenses.

(六) 資本門：不得與其他科目流用，於7月31日前所產生之標餘款使用至回收日止，但往後所產生之標餘款則一律回收。

Capital account: It may not be vired to other accounting items. The balance generated before July 31 will be used until the date of recovery, but the balance generated thereafter will be returned.

(七) 依教育部規定：以上一級用途別項目流入不超過20%，流出不超過30%。

According to the provisions of the Ministry of Education, the inflow and outflow of the items at the above level must not exceed 20% and 30%, respectively.

(八) 高教深耕計畫所列各計畫經費依教育部個別發函辦理請撥，並獨立經費執行及辦理收支結算表，計畫間不得互相流用勻支。

The funds for various plans listed under the Project are allocated individually by official letters issued by the Ministry of Education; fund implementation and financial statements are processed independently. Funds may not vire between different plans.

八、各中心或學院內計畫項目間經費變更、各計畫如需辦理流用或跨一級單位之經費交換，得於11月30日前填具經費撥收申請表辦理；另各中心或學院內計畫項目須辦理變更經費細項分配表內之項目者，得於10月31日前填具經費支用項目變更申請表，並以二次為限。

VIII. If there is any change of funds in the plan items of a center or college, or if fund virement or exchange between level-one units is needed, the center or college may submit the application form for fund allocation and collection before November 30. In addition, a center or college may submit an application for changing the items listed in the detailed fund allocation form before October 31, however, such changes may only be made twice.

九、經費保留作業：

IX. Fund retention:

- (一) 原則上教務處發放各單位之經費屬統籌款經費，不得辦理保留，惟學院旗艦計畫不在此限。學院旗艦計畫應符合高教深耕計畫KPI且有特色、每個期程需有對應的成果，額度以學院所屬會編獲配補助款總額10%為上限。

In principle, the funds distributed to each unit by the Office of Academic Affairs are unified funds and cannot be retained; however, this does not apply to the Flagship Plan of the college. The Flagship Plan of the college must meet the KPI of the Project and have its own characteristics, while corresponding achievements must be made at every stage of the Plan. The amount of the Flagship Plan must be subject to a maximum of 10% of the total subsidy allocated by the college.

- (二) 110年度辦理經費保留作業如下：

The operation of fund retention in 2021 is as follows:

1. 因契約關係辦理經費保留：以專簽辦理，最多以2年度為限，需註明經費會編、經費項目、保留金額、保留原因、債務或契約責任起訖期間、預計完成日(預估完成驗收付款日)，專簽奉核後並檢附核准專簽影本、請購單、開標紀錄表、機具規格明細表及合約書前三頁之影本(請使用A4影印紙)，且合約書首頁由主辦單位之承辦人及主管簽章並加註「核與正本相符」，填具「經費保留調查表」交由一級單位彙整後送至深耕辦公室，如屆時教育部不予核定，請貴單位自籌經費支應並負擔歸墊教育部之責。

For contractual fund retention: Fund retention must be subject to a special request and a maximum of 2 years. It is necessary to indicate funds compilation, fund items, amount of retention, reason for retention, duration of debt or contract obligation, expected completion date (estimated completion acceptance and payment date). Attach a photocopy of the approval with signature, procurement request, tender document record sheet, and the first three pages of the contract (A4 paper required); the first page of the contract must be signed by the person in charge and supervisor and marked "certified copy"; and the "fund retention questionnaire" must be sent to the Headquarters after being compiled by the level-one unit. If the Ministry of Education does not approve the application, the applicant shall raise funds on its own and bear the responsibility of reimbursing the Ministry of Education.

2. 無契約關係辦理經費保留：

Fund retention without contractual relationship:

- (1) 僅限學院旗艦計畫及特色領域研究中心計畫且必須有充分合理原因始得辦理經費保留。

Limited to the Flagship Plan and the Featured Areas Research Center Program of the College, and there must be sufficient reason.

- (2) 依規定最多以2年度為限，得依下列規定申請保留，若為2年期計畫，第一年經費執行進度至少為總經費70%，下一年度必須全數執行完畢。

The period of retention is limited to 2 years, and the applicant may apply for retention in accordance with the following provisions. In the case of a biennial plan, at least 70% of the total

budget must be implemented in the first year and in the following year it must be fully implemented.

- A. **期初**需繳交計畫書：請依規定格式撰寫並符合高教深耕計畫KPI且有特色、每個期程需有對應的成果。包含經費預估表、計畫執行時程進度表。

Initial proposal submission is required: Please write the KPI and the characteristics that meet the specific requirements of the Project in accordance with the prescribed format. Corresponding results must be achieved in each stage of the plan, including the budget estimate and schedule.

- B. **年底**申請經費保留：專簽辦理，需註明經費會編、經費項目、保留金額、保留原因、預計完成日(預估完成驗收付款日)，並檢附原始計畫書、經費預估表、計畫執行時程進度表，保留原因需充份合理，如屆時教育部不予核定，請貴單位自籌經費支應並負擔歸墊教育部之責。

Year-end application for fund retention: Fund retention must be subject to a special request. It is necessary to indicate the fund compilation, fund items, retained amount, reason for retention, expected completion date (estimated completion acceptance and payment date). Attach the original proposal, estimated cost form and schedule of plan implementation. The reasons for retention must be reasonable. If the Ministry of Education does not approve the retention, the applicant shall raise funds on its own and bear the responsibility of reimbursing the Ministry of Education.

十、110年度經費控管方式如下：

X. Expenditure control methods in 2020:

(一) 資本門：

Capital account:

各單位應於7月31日前完成所有請購程序(意即請購資料送達主計室完成登帳)，並且完成合約簽訂，合約履約日必須於當年度12月31日前。請各單位於7月29日前，依會計編號之請購未銷數提供合約掃描檔(必須有合約編號、品項、簽約日期、履約日期)、開標紀錄表之電子檔Email至本單位，如無法於7月29日前完成動支，或若已完成動支但合約履約日未依規定於12月31日前，則由深耕辦公室收回經費。(依8月5日下午5點會計系統金額為準)

Each unit shall complete all procurement procedures (which refers to submitting relevant documents to be recorded by the Budget, Accounting and Statistics Office) and contract signing procedures before July 31. Contracts must take effect before December 31 of the same year. Units shall email the Headquarters with the scanned copies of contracts (must include contract number, items, contract signing date, and contract effective date) and the tender documents according to the number of outstanding requisitions in accounting by July 29. If expenditure has not been made before July 29, or expenditure has been made but its contract will not come into effect before the stipulated deadline (December 31), the Headquarters will recover the funds (subject to the amount shown in the accounting system at 5 p.m. on August 5).

(二) 經常門：

Current expenditure Account:

1. 人事費、延攬人才費、新聘專任教師：須於12月9日(五)前達實支率100%。

Personnel expenses, recruitment expenses, costs for hiring new full-time teachers: The actual expenditure rate must reach 100% by December 9 (Friday).

2. 各單位經常門(其他不屬上述人事經費及資本門以外之經費)分兩階段撥款，第一階段先核撥50%，達成已撥金額動支率70%，即核撥第二階段經費，若直至8月底仍未達成上述規定之執行率，則不再接受額外經費補助。

The current expenditure account of each unit (funds other than the aforementioned personnel costs and capital account funds) must be allocated in two stages. The first stage must be 50% of the whole budget. The second phase of the appropriation will be approved when 70% of the allocated amount is executed. If the budget implementation rate does not reach this standard by the end of August, no additional subsidy will be provided.

各單位應達成執行進度及時程如下：

執行期限	應達成之實支率	備註
6月底	35%	第一階段達動支率70%
7月底	40%	
8月底	60%	
9月底	70%	
10月底	80%	
11月中	95%	
12月底	100%	

※實支率=(實支數+暫付數)/核定數；※動支率=(實支數+暫付數+請購數)/核定數

※核定數=期初核定數(以經費細項分配表為準)+各單位流用之調整

The implementation process and schedule for all units are as follows:

Implementation Deadline	Expenditure rate to be achieved	Remark
End of June	35%	Stage 1: Reach an expenditure rate of 70%.
End of July	40%	
End of August	60%	
End of September	70%	
End of October	80%	
Middle of November	95%	
End of December	100%	

Actual expenditure rate = (actual expenditure amount + provisional amount)/authorized amount

Expenditure rate = (actual expenditure amount + provisional amount + procurement)/authorized amount

Authorized amount = initial authorized amount (subject to detailed fund allocation table) + adjustment of each unit's virement

各單位如未能於8月底、9月底、11月中完成應達成之實支率，將由深耕辦公室收回未執行之經常門差額；若未能完成請購程序，將由深耕辦公室收回未執行之經常門差額。(依9月5日、10月5日、11月15日下午5點會計系統顯示之金額為準)

If a unit fails to hit the actual expenditure rate by the end of August, the end of September, and the middle of November, the Headquarters will recover the balance of the unused amount from the current expenditure account. If the procurement procedure is not completed in time, the Headquarters will recover the balance of the unused amount from the current expenditure account. (subject to the amount shown in the accounting system at 5 p.m. on September 5, October 5, and November 15).

(三) 深耕辦公室依各單位績效指標推動成效管考狀況，對各單位經費做必要之調整。

The Headquarters will make necessary adjustments to the funds according to the performance indicators of each unit.

十一、各系所或計畫經費由各單位主管或計畫主持人嚴格控管，各中心、學院主管亦應統籌納管所屬分配經費之使用情形(含期初核撥與期中申請)，定期追蹤檢討執行進度，且納入執行率控管。各單位執行成果，將列為下年度經費核列參考。

XI. The expenditure of each department or program must be strictly controlled by the director or program investigator. The director of each center or college shall also coordinate the use of the allocated funds (including initial allocation and mid-term application), regularly follow up and review the implementation progress, and supervise the implementation rate. The implementation results of each unit will serve as reference for the next year's appropriation.

十二、單位或計畫應於計畫結束後，填報計畫結案報告，俾利彙整呈報教育部。

XII. Upon completion of the project, the unit or program shall submit a final report of the project to the Ministry of Education.